

Notice of Rule Development

DEPARTMENT OF REVENUE

Administration of Forms

RULE NO: RULE TITLE:
12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of the proposed revisions to Forms DR-452, DR-501A, DR-501TS, and DR-509 used for property tax oversight is to remove the notarization requirement unless specifically required by Florida law and to provide for verification using sworn statements. In addition, proposed revisions to Form DR-452 are also necessary to remove the requirement that the claimant must occupy the property in order to establish adverse possession of the property as provided in s. 95.18, F.S.

Chapter 2019-71, L.O.F., authorized public notaries to perform notarial acts using electronic means in which the principal appears before the notary public by means of audio-video communication technology. The purpose of the proposed revisions to Form DR-486POA is to incorporate updates to provide for online notarization.

The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to incorporate, by reference, the revised forms. When in effect, the amendments will reduce taxpayer burden by eliminating the requirement for forms to be notarized, unless specifically required by Florida law, and by providing for online notarization when notarization is required by Florida law.

SUBJECT AREA TO BE ADDRESSED: Revisions to provide for electronic notarization of Form DR-486POA, and to eliminate the notarization requirement in Forms DR-452, DR-501A, DR-501TS, and DR-509.

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS:

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THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at www.floridarevenue.com/rules.